

**NEBRASKA LIQUOR CONTROL COMMISSION LICENSE FEES (§53-124)  
EFFECTIVE MAY 1, 2005**

**License fees and Occupation taxes (if any collected) shall be prorated on a quarterly basis**

<u>CLASS TYPE</u>	<u>LICENSE FEE</u>	<u>CLASS TYPE</u>	<u>LICENSE FEE</u>	<u>CLASS TYPE</u>	<u>LICENSE FEE</u>
A	\$ 100	C	\$ 300	I	\$ 250
AB	\$ 200	CCB	\$ 300	IB	\$ 350
ABK	\$ 200	CK	\$ 300	IBK	\$ 350
AD	\$ 300	CKCB	\$ 300	ID	\$ 450
AK	\$ 100	D	\$ 200	IDK	\$ 450
B	\$ 100	DK	\$ 200	IK	\$ 250
BK	\$ 100	E	\$ 300		

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**Licensee Fee**

CLASS L     **\$ 250**   Craft Brewery (Brew Pub) collected at Commission  
CLASS LK    **\$ 350**   Craft Brewery (Brew Pub) with catering collected at Commission

CLASS Y     **\$ 250**   Farm Winery collected at Liquor Commission  
CLASS YK    **\$ 350**   Farm Winery with catering collected at Commission  
CLASS YC               No Fees Collected

CLASS Z     **\$ 250**               Microdistillery collected at Liquor Commission

Catering (K) licenses - **\$100** license fee collected at the commission

All licensee fees collected by the **City or Village Treasurer** shall be credited to the School Fund of the District.

All License fees collected by the **County Treasurer** shall be credited to the School Fund of the County.

You may collect an **occupation tax** as provided for by ordinance in an amount not to exceed double the amount of the licensee fee. [§53-132(4)(d)].